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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/743,724	12/24/2003	Timothy James Crossett	11884/409401	8319
23838 7590 03/16/2010 KENYON & KENYON LLP 1500 K STREET N.W. SUITE 700 WASHINGTON, DC 20005				
EXAMINER AMSDOLL, DANA				
ART UNIT 3627		PAPER NUMBER		
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**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

# Office Action Summary

## Application No.

10/743,724

## Applicant(s)

CROSSETT ET AL.

## Examiner

DANA AMSDELL

## Art Unit

3627

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --  
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

## Status

- 1) ☒ Responsive to communication(s) filed on 16 December 2009.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

## Disposition of Claims

- 4) ☒ Claim(s) 1-16 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-16 is/are rejected.
- 7) ☒ Claim(s) 3-7 and 9-14 is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

## Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

## Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
  2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

## Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO/SG-08)  
Paper No(s)/Mail Date \_\_\_\_\_

- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date \_\_\_\_\_
- 5) ☐ Notice of Informal Patent Application
- 6) ☐ Other: \_\_\_\_\_

## **DETAILED ACTION**

### ***Acknowledgements***

Examiner acknowledges that the substance of the **Summary of Interview** is accurate.

### ***Response to Remarks***

#### **Claim Rejections under 35 U.S.C. §112, second paragraph**

Applicant's amendments filed 12/16/2009, with respect to defining the concept of "reversing data records" have been fully considered and are persuasive. The 35 USC §112, 2<sup>nd</sup> rejection of claims 1 and 8 has been withdrawn.

#### **Claim Rejections under 35 U.S.C. §101**

Applicant's amendments to bring claims into statutory compliance are appropriate. The 35 USC §101 rejection of claims 1 and 8 has been withdrawn.

#### **Claim Rejections under 35 U.S.C. §102(b)**

Applicant's remarks with respect to claims 1, 2, 4, 5, 8, 9, 11, 12 and 17 have been considered but are moot in view of the new ground(s) of rejection. As the claim language has been amended to define features of the claims, a new prior art search is

warranted. Results of this search with a new prior art rejection are presented in the immediate Action.

**Claim Rejections under 35 U.S.C. §103**

Applicant's remarks with respect to claims 3, 6, 7, 10, 13 and 14 have been considered but are moot in view of the new ground(s) of rejection. As the claim language of claims 1 and 8, from which these claims depend, has been amended to define features of the claims, a new prior art search is warranted. Results of this search with a new prior art rejection are presented in the immediate Action.

***Claim Objections***

1. Claims depending from the amended claims 1 and 8 that reference deleted alpha-labels are objected to. Appropriate correction is required.

***Claim Rejections - 35 USC § 102***

2. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

3. Claims 1-16 are rejected under 35 U.S.C. 102(b) as being anticipated by

<http://www.sap.com/industries/oil-gas/pdf/50051566s.pdf>, herein "**SAP JVA**".

4. Referring to Claims 1 and 8, directed to an automated method of adjusting pre-existing accounting records, **SAP JVA** teaches:

- maintaining an electronic database of accounting records associated with a first equity state on a computer system (pg. 8- 'Data Capture and Real-Time Processing');
- receiving input at the computer system selecting a time period for which adjustments to accounting records of a joint venture are to be applied, where the time period includes time between a present time and a time of an inception of the venture (pg. 11, sec. 5.5 - 'Equity Adjustment', ¶1);
- receiving input at the computer system selecting one or more types of accounting records to which the adjustments are to be applied, where one type of the accounting records includes accounting records that call for a capital contribution (pg. 9, sec. 5.1- 'Cash Call');
- receiving input at the computer system defining a second equity state (pg. 11, sec. 5.5 – Equity Adjustment, ¶1 –'ownership changes');
- subsequent to receiving input, searching the electronic database for all accounting records matching the one or more types that have a creation date that falls within the selected time period (pg. 11, sec. 5.5 – Equity Adjustment, ¶1 –'current period and prior period');

- for each accounting record identified by the search, applying adjustments defined by the second equity state, including:
    - creating new reversing data records to be added to the existing data records and to be associated with a respective existing data record, which when applied to the respective existing data record, negates the effect of the respective existing data record, and retaining the existing data records such that both the existing records and new reversing data records are stored concurrently based on the input received (pg. 11, sec. 5.5 – Equity Adjustment, ¶2 –‘reverses postings...remain unaffected ,thereby preserving the audit trail’);
    - creating new updated data records corresponding to records associated with the reversing data records, and based on a new equity share assignment defined by the second equity state, storing an indication of the second equity state with each new updated data record, associating each new updated data record with a corresponding reversing data record, and adding the new updated data records to the existing data records (pg. 11, sec. 5.5 – Equity Adjustment, ¶3 –‘make retroactive changes’);
5. Referring to Claims 2 and 9, **SAP JVA** teaches the claims dependencies and further teaches wherein a sum for a set of existing data records is equal and reciprocal to a sum for a set of associated reversing data records; and

- a the sum for a set of existing data records of the first equity share assignment is equal to a sum for the new data records that are based on the new equity share assignment and of a different allocation (pg. 14, sec. 5.13 – 'Balanced Books by Venture').

6. Referring to Claims 3 and 10, **SAP JVA** teaches the claims dependencies and further teaches, if there is an inter- company partner associated with the joint venture:

[(v)] creating, in an inter-company ledger of the joint venture, accounting records corresponding to the accounting records with amounts in proportions according to the previous equity share assignment;

[(vi)] creating, in the inter-company ledger of the joint venture, accounting records corresponding to the accounting records [created in (ii)] with amounts in proportions according to the new equity share assignment (pg.13, sec. 5.12-'Inter-company Functions').

7. Referring to Claims 4 and 11, **SAP JVA** teaches the claims dependencies and further teaches based on input received in [(b)]:

[(vii)] creating reversing cash call accounting records to reverse existing cash call accounting records made to partner accounts in a ledger of the joint venture according to a previous equity share assignment;

[(viii)] creating cash call accounting records corresponding to the existing records reversed by [(vii)] in the partner accounts of the joint venture ledger for the new equity

share assignment, but recording amounts in the same proportions as in the previous equity share assignment (pg. 11, sec. 5.5-'Equity Adjustment- Equity group partners can transfer their interest to other partners')

8. Referring to Claims 5 and 12, **SAP JVA** teaches the claims dependencies and further teaches:

[(ix)] performing a correction process to create accounting records indicating, in the partner accounts of the joint venture ledger for the new equity share assignment, a difference corresponding to cash calls between the previous equity share assignment the new equity share assignment (pg. 11, sec. 5.5-'Equity Adjustment- retroactive changes').

9. Referring to Claims 6 and 13, **SAP JVA** teaches the claims dependencies and further teaches:

[(x)] performing a correction process to create accounting records indicating, in an inter-company ledger of the joint venture for the new equity share assignment, a difference corresponding to cash calls between the previous equity share assignment the new equity share assignment (pg. 13, sec. 5.12-'Inter-company Functions- processing of inter-company joint venture transactions')

10. Referring to Claims 7 and 14, **SAP JVA** teaches the claims dependencies and further teaches:



(xi) performing a correction process comprising creating reversing accounting records to reverse the accounting records created in the inter-company ledger in [(vi)] ((pg. 11, sec. 5.5-'Equity Adjustment- Equity group partners can transfer their interest to other partners'; and pg. 13, sec. 5.12-'Inter-company Functions- processing of inter-company joint venture transactions')

11. Referring to Claims 15 and 16, directed to an automated method running on a computer system, **SAP JVA** teaches:

- receiving input selecting a prior time period for which adjustments to existing accounting records of the prior time period of a joint venture are to be applied, where the prior time period includes a first equity share assignment (pg. 11, sec. 5.5-'Equity Adjustment');
- receiving input selecting one or more types of accounting records to which the adjustments are to be applied , wherein one type of accounting record includes a demand for a new capital contribution, according to a share allocation (pg. 9, sec. 5.1-'Cash Call');
- searching a database for accounting records that have a creation date that falls within the selected time period (pg. 11, sec. 5.5 – Equity Adjustment, ¶1 –'current period and prior period'); for each accounting record identified by the search, creating, based on the first equity share assignment, new reversing data records to be added to the existing accounting records which include reciprocal values to effectively cancel-out corresponding existing accounting records (pg. 11, sec. 5.5

- Equity Adjustment, ¶12 –'reverses postings...remain unaffected ,thereby preserving the audit trail');
- for each accounting record identified by the search, creating new data records corresponding to the existing accounting records associated with the new reversing data records, wherein the new data records are based on a new equity share assignment (pg. 11, sec. 5.5-'Equity Adjustment- retroactive changes').

### ***Conclusion***

12. Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP § 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to DANA AMSDELL whose telephone number is (571)270-5210. The examiner can normally be reached on 5/4/9.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Florian Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/F. Ryan Zeender/  
Supervisory Patent Examiner, Art Unit 3627